

# State of South Dakota

EIGHTY-EIGHTH SESSION  
LEGISLATIVE ASSEMBLY, 2013

195U0686

## SENATE BILL NO. 217

Introduced by: Senators Bradford, Buhl, Maher, and Sutton and Representatives Heinert, Bartling, Gibson, May, and Schrempp

1 FOR AN ACT ENTITLED, An Act to exempt certain rodeo events from sales taxes.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That § 10-45-13 be amended to read as follows:

4 10-45-13. There are specifically exempted from the provisions of this chapter and from the  
5 computation of the amount of tax imposed by it, the gross receipts from the following:

6 (1) Sales of tickets or admissions to the grounds and grandstand attractions of state,  
7 county, district, regional, and local fairs;

8 (2) Admissions to nonprofit historic sites and repertory theater performances operated  
9 by nonprofit organizations;

10 (3) Admissions to community operated celebrations and shows sponsored by a chamber  
11 of commerce or other similar nonprofit organization if the county or municipality in  
12 which the activity takes place officially sponsors the activity and no charge is made  
13 to the operators of the celebration or show for the use of county, city or town  
14 facilities or services;

15 (4) Admissions to events or receipts from activities sponsored and operated by colleges



1 or vocational schools or elementary or high schools or related clubs or supporting  
2 organizations approved or supervised by a school or college when the entire net  
3 proceeds are spent for educational purposes and any associations of them and receipts  
4 from tangible personal property or any product transferred electronically sold at such  
5 events. However, receipts from tangible personal property or any product transferred  
6 electronically sold at such events or activities are included in the measure of sales tax  
7 at the time of purchase by the college or school or related club or supporting  
8 organization;

9 (5) Religious, benevolent, fraternal, youth association or charitable activities, including  
10 any bingo or lottery conducted pursuant to § 22-25-25, where the entire amount of  
11 such receipts after deducting all costs directly related to the conduct of such activities  
12 is expended for religious, benevolent, fraternal, youth association or charitable  
13 purposes, and, except for any bingo or lottery, the receipts are not the result of  
14 engaging in business for more than three consecutive days. For the purposes of  
15 determining whether this business has been engaged in for more than three days, days  
16 necessary to set up, organize, prepare for, take down, or disassemble the business or  
17 activity may not be construed as days engaged in business. However, receipts from  
18 tangible personal property, any product transferred electronically, or services  
19 purchased for use in the activity are included in the measure of sales tax;

20 (6) Sales of tangible personal property or any product transferred electronically when the  
21 net receipts therefrom are used primarily for the restoration or maintenance of the  
22 Governor's mansion and capitol grounds;

23 (7) Any charge or entry fee made to persons for engaging in participatory events limited  
24 to tournaments, contests and league activities. However, receipts from tangible

1 personal property, any product transferred electronically, or services purchased for  
2 use in tournaments, contests and league activities shall be included in the measure of  
3 the tax imposed by this chapter;

4 (8) Admissions to events or receipts from activities sponsored and operated by county  
5 or municipal historical societies or centennial committees when the entire net  
6 proceeds are spent for centennial celebration purposes. However, receipts from  
7 tangible personal property, any product transferred electronically, or services  
8 purchased for use in the activity are included in the measure of sales tax;

9 (9) Religious, benevolent, fraternal, youth association or charitable activities conducted  
10 at county fairs, if the entire amount of such receipts after deducting all costs directly  
11 related to the conduct of such activities is expended for religious, benevolent,  
12 fraternal, youth association or charitable purposes, and the receipts are not the result  
13 of engaging in business for more than five consecutive days. However, receipts from  
14 tangible personal property, any product transferred electronically, or services  
15 purchased for use in the activity are included in the measure of sales tax;

16 (10) Admissions to circus performances and rodeos sponsored or operated by religious,  
17 benevolent, fraternal or youth associations, if the entire amount of the receipts after  
18 deducting all costs directly related to the conduct of the circus performances or  
19 rodeos is expended for religious, benevolent, fraternal, youth associations or  
20 charitable purposes;

21 (11) Admissions to events or receipts from activities sponsored and operated by religious,  
22 benevolent, or charitable organizations for a period not to exceed thirty days in any  
23 calendar year, if the entire amount of the receipts after deducting all costs directly  
24 related to the conduct of the event or activity is expended for the benefit of homeless

1 persons.

2 Section 2. That § 10-45-91 be repealed.

3 ~~10-45-91. Notwithstanding the provisions of § 10-45-13, admissions to rodeos and rodeo~~

4 ~~related activities and events are subject to the tax imposed by §§ 10-45-8 and 10-45D-2.~~